

# **Rural Electric Cooperatives**

**ANNUAL REPORT**

**OF**

---

**Exact Legal Name of Reporting Utility**

---

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**(Address of Utility)**

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**TO THE  
PUBLIC SERVICE COMMISSION  
OF THE  
COMMONWEALTH OF KENTUCKY**

**FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20 \_\_\_\_**

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RURAL ELECTRIC COOPERATIVE CORPORATIONS

**ANNUAL REPORT**

OF

-----  
(Name of Respondent)

-----  
(Address)

TO THE

**PUBLIC SERVICE COMMISSION**

**OF KENTUCKY**

FOR THE YEAR ENDING DECEMBER 31, 20\_\_\_\_

Name, title, address and telephone number (including area code), of the  
Person to be contacted concerning this report:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**PUBLIC SERVICE COMMISSION OF KENTUCKY**  
**PRINCIPAL PAYMENT AND INTEREST INFORMATION**  
**FOR THE YEAR ENDING DECEMBER 31, 20\_\_\_\_\_**

1. Amount of Principal Payment during calendar year \$\_\_\_\_\_
2. Is Principal Current? (Yes)\_\_\_\_\_ (No) \_\_\_\_\_
3. Is Interest Current? (Yes)\_\_\_\_\_ (No) \_\_\_\_\_
4. Has all long-term debt been approved by the Public Service Commission?  
(Yes)\_\_\_\_\_ (No)\_\_\_\_\_ PSC Case No.\_\_\_\_\_

**SERVICES PERFORMED BY**  
**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT**

Are your financial statements examined by a Certified Public Accountant?

Yes\_\_\_\_\_ No \_\_\_\_\_

If yes, which service is performed?

Audit\_\_\_\_\_

Compilation\_\_\_\_\_

Review\_\_\_\_\_

**Please enclose a copy of the accountant's report with the annual report**

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**Additional Requested Information**

Utility Name \_\_\_\_\_

Contact Person \_\_\_\_\_

Contact Person's E-Mail Address \_\_\_\_\_

Utility's Web Address \_\_\_\_\_

**Please complete the above information, if it is available.**

**If there are multiple staff who may be contacts please include their  
names and e-mail addresses also.**

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### Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

Case #	Date Of Order	Item/Explanation

Attach additional sheets if more room is required

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AUDIT OF THE ANNUAL REPORT  
RURAL ELECTRIC COOPERATIVE CORPORATIONS  
To Be Completed and Returned With Annual Report

PAGE NO.	LINE NO.		PAGE NO.	LINE NO.	YES	_ NO	_ IF NO, EXPLAIN WHY
		<u>BALANCE SHEET</u>					
1	2	agrees with	3	10			
1	4	agrees with	3	11			
1	5	agrees with	3	12			
1	10	agrees with	6	17			
1	11	agrees with	6	24			
1	12	agrees with	6	30			
1	21	agrees with	6	35			
1	25	agrees with	5	Account 144 Bal. End Of Year			
1	39	agrees with	6	Account 182			
2	2	agrees with	7	Account 200 Bal. End Of Year			
2	3	agrees with	7	Account 201 Bal. End Of Year			
2	8	agrees with	7	Account 219 Bal. End Of Year			
2	14	agrees with	7	Account 224 Bal. End Of Year			

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PAGE NO.	LINE NO.		PAGE NO.	LINE NO.	YES	NO	IF NO, EXPLAIN WHY
		<u>BALANCE SHEET (cont.)</u>					
2	15 + 16	agrees with	9 & 10	-			
2	22	agrees with	10	Account 232 Total			
2	24	agrees with	10	Account 236 Total Bal. End Of Year			
2	25	agrees with	11	Account 237 Total Bal. End Of Year			
2	30	agrees with	11	Account 242 Total			
2	35	agrees with	11	Account 252 Bal. End Of Year			
3	3	agrees with	4	Total Electric Plant in Service Bal. End Of Year			
3	27	agrees with	5	28			
13	27	<u>INCOME STATEMENT AND OTHER</u> agrees with	15	38			
13	28	agrees with	5	3			
13	29	agrees with	16	Acct 405-407 5			
13	30	agrees with	16	Total Account 408.1			
13	35	agrees with	16	Total Account 408.2			

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PAGE NO.	LINE NO.		PAGE NO.	LINE NO.	YES	_ NO	_IF NO, EXPLAIN WHY
<u>INCOME STATEMENT AND OTHER (cont.)</u>							
13	37	agrees with	11	Account 237 Long Term Debt Accr			
14	2	agrees with	16	Acct. 555, line 6			
16	9	agrees with	16	Acct. 555, line 7			

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## BALANCE SHEET

Line No.	ASSETS AND OTHER DEBITS	Balance First Of Year	Balance End Of Year
1	<b>UTILITY PLANT</b>		
2	Utility Plant (101-107, 114)		
3	Less: Accumulated Provision for		
4	Depr. And Amort. (108-113, 115)		
5	Net Utility Plant		
6			
7			
8	<b>OTHER PROPERTY AND INVESTMENTS</b>		
9	Non-Utility Property – Net (121-122)		
10	Investments in Assoc. Organizations (123)		
11	Other Investments (124)		
12	Other Special Funds (128)		
13	Total Other Property & Investments		
14			
15			
16	<b>CURRENT AND ACCRUED ASSETS</b>		
17	Cash-General (131.1)		
18	Cash-Construction Fund-Trustee (131.2)		
19	Special Deposits (134)		
20	Working Funds (135)		
21	Temporary Cash Investments (136)		
22	Notes Receivable (141)		
23	Consumer Accounts Receivable (142)		
24	Other Accounts Receivable (143)		
25	Accum. Prov. For Uncoll. Rec. – Cr. (144)		
26	Materials and Supplies – Electric (154)		
27	Materials and Supplies – Merchandise (155)		
28	Stores Expense Undistributed (163)		
29	Prepayments (165)		
30	Interest and Dividends Receivable (171)		
31	Rents Receivable (172)		
32	Misc. Current and Accrued Assets (174)		
33	Total Current and Accrued Assets		
34			
35			
36			
37	<b>DEFERRED DEBITS</b>		
38	Unamortized Debt Discount & Expense (181)		
39	Extraordinary Property Losses (182)		
40	Prelim. Survey & Investigation Chgs. (183)		
41	Clearing Account (184)		
42	Miscellaneous Deferred Debits (186)		
43	Total Deferred Debits		
44			
45			
46			
47	<b>TOTAL ASSETS AND OTHE DEBITS</b>		

## BALANCE SHEET

Line No.	LIABILITIES AND OTHER CREDITS	Balance First Of Year	Balance End Of Year
1	<b>EQUITIES AND MARGINS</b>		
2	Memberships (200)		
3	Patronage Capital (201)		
4	Donated Capital (208)		
5	Consumers Contrib. For Debt Service (211)		
6	Gains on Retired Capital Credits (217)		
7	Capital Gains and Losses (218)		
8	Other Margins and Equities (219)		
9	Total Equities and Margins		
10			
11			
12	<b>LONG TERM DEBT</b>		
13	Bonds (221)		
14	Long-Term Debt – REA Constr. – Net (224)		
15	Long-Term Debt – CFC Constr. – Net (224)		
16	Other Long-Term Debt (224)		
17	Total Long-Term Debt		
18			
19			
20	<b>CURRENT AND ACCRUED LIABILITIES</b>		
21	Notes Payable (231)		
22	Accounts Payable (232)		
23	Consumer Deposits (235)		
24	Taxes Accrued (236)		
25	Interest Accrued (237)		
26	Patronage Cap. & Pat. Refunds Payable (238)		
27	Matured Long-Term Debt (239)		
28	Matured Interest (240)		
29	Tax Collections Payable (241)		
30	Misc. Current & Accrued Liabilities (242)		
31	Total Current & Accrued Liabilities		
32			
33			
34	<b>DEFERRED DEBITS</b>		
35	Consumer Adv. For Construction (252)		
36	Consumer Energy Prepayments (253)		
37	Other Deferred Credits (254)		
38	Total Deferred Credits		
39			
40			
41	<b>RESERVES</b>		
42	Pensions and Benefits Reserve (263)		
43	Miscellaneous Operating Reserves (265)		
44	Total Reserves		
45			
46	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		

## ANALYSIS OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION

Line No.	Acct. No.	Item	Amount
1		<b>UTILITY PLANT</b>	
2		In Service:	
3	101	Plant In Service (Classified) – from Page 4	
4	102	Plant Purchased or Sold	
5	106	Completed Construction Not Classified	
6		Total	
7	105	Electric Plant Held For Future Use	
8	107	Construction Work In Progress	
9	114	Electric Plant Acquisition Adjustments	
10		Total Utility Plant (fwd. To pg. 1, line 2)	
11		Accumulated Prov. For Depr. And Amort. (fwd. To pg. 1, line 4)	
12		Net Utility Plant (pg. 1, line 5)	
13			
14		<b>DETAIL OF ACCUMULATED PROVISIONS</b>	
15		<b>FOR DEPRECIATION AND AMORTIZATION</b>	
16		Plant In Service:	
17	108	Depreciation	
18	108.8	Retirement Work In Progress	
19	111	Amortization	
20		Total	
21		Held For Future Use	
22	110	Depreciation	
23	113	Amortization	
24		Total	
25	115	Amort. Of Plant Acquisition Adjustment	
26			
27		<b>TOTAL ACCUM. PROVISIONS</b> (Same as line 11 above)	

### NOTES TO BALANCE SHEET

This space is provided for important notes regarding the balance sheet of any account thereof and to give particulars concerning any important changes during the year.

## ELECTRIC PLANT IN SERVICE

A/C No.	Accounts	Depr. Rate	Balance Beg. Of Year	Additions	Retirements	Reclass Debit (Credit)	Balance End Of Year
	<b><u>INTANGIBLE PLANT</u></b>						
301	Organization						
302	Franchises and Consents						
303	Misc. Intangible Plant						
	Total Intangible Plant						
	<b><u>TRANSMISSION PLANT</u></b>						
350	Land and Lands Rights						
351	Clearing Land and R.O.W.						
352	Structures & Improvements						
353	Station Equipment						
354	Towers and Fixtures						
355	Poles and Fixtures						
356	Overhead Conds & Devices						
357	Underground Conduit						
358	Underground Conds & Devices						
359	Roads and Trails						
	Total Trans. Plant						
	<b><u>DISTRIBUTION PLANT</u></b>						
360	Land & Land Rights						
361	Structures & Improvements						
362	Station Equipment						
364	Poles, Towers & Fixtures						
365	Overhead Conds & Devices						
366	Underground Conduit						
367	Underground Conds & Devices						
368	Line Transformers						
369	Services						
370	Meters						
371	Installation On Consumers' Premises						
382	Leased Property on Consumers' Premises						
373	St. Ltg. & Signal Systems						
	Total Distribution Plant						
	<b><u>GENERAL PLANT</u></b>						
389	Land and Land Rights						
390	Structures & Improvements						
391	Office Furniture & Equipment						
392	Transportation Equipment						
393	Stores Equipment						
394	Tools, Shop & Garage Equipment						
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communications Equipment						
398	Miscellaneous Equipment						
	Total General Plant						
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>							

**ACCUMULATED PROVISIONS FOR DEPRECIATION  
OF ELECTRIC PLANT IN SERVICE (108)**

Line No.	Item	Amount
1	Balance Beginning of Year	
2	Depreciation Provisions For Year Charged to:	
3	Depreciation Expense (403)	
4	Transportation Expense – Clearing	
5	Other Accounts (detail):	
6		
7		
8		
9	Total Depreciation Provisions for Year	
10	Credit Adjustments (Describe):	
11		
12		
13		
14		
15	Total Credits for Year	
16	Net Charges for Plant Retired:	
17	Book Cost of Plant Retired (same as page 4)	
18	Cost of Removal	
19	Salvage (Credit)	
20	Net Charges for Plant Retired	
21	Debit Adjustments (describe):	
22		
23		
24		
25		
26		
27	Total Debits for Year	
28	Balance End of Year	

**BALANCE AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS**

Transmission	
Distribution	
General	
TOTAL (same as line 28 above)	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE RECEIVABLES - CREDIT (144)**

Item	Notes Receivable	Consumer Acct Receivable	Other Accts. Receivable	Total
Balance Beginning of Year				
Add:				
Prov. For Uncollectibles				
for year				
Collection of Accounts				
Written Off				
Less:				
Accounts Written Off				
Adjustments: (explain)				
Balance End of Year Same as page 1, line 25)				

### EXTRAORDINARY PROPERTY LOSSES (182)

[illegible]

MEMBERSHIPS (200)	
Beginning Balance of Year	\$
Debits:	
Cash	
Accounts Receivable	
Accounts Payable	
Donated Capital	
Other Deferred Credits	
Other:	
Credits:	
Memberships Added During Year:	
Number Added          @ Rate \$	
Other:	
Balance End of Year	\$
PATRONAGE CAPITAL (201)	
Beginning Balance of Year	\$
Debits:	
Cash Retirements	
Accounts Receivable	
Deceased Members	
Gain on Retired Capital Credits	
Other:	
Credits:	
Margins – Acct. # 219 (transferred from page 12)	
Other:	
Balance End of Year	\$
LONG TERM DEBT TRANSACTIONS – REA CURRENT YEAR	
Beginning Balance of Year (Acct # 224)	\$
Additions During Year:	
Cash receipts or Construction Contracts – REA	
Interest Accrued – Deferred (Acct. # 224.5)	
Other:	
Reductions During Year:	
Principal Payments	
Interest Accrued – Deferred (Acct. # 224.5)	
Advance Payments Unapplied	
Other:	
Balance End of Year	\$





Complete schedule Showing Total Obligations to CFC & Other

[illegible]

**LONG-TERM DEBT TRANSACTIONS – CFC & OTHER  
CURRENT YEAR**

Balance Beginning of Year – Account # 224	\$
Additions During Year:	
Cash Receipts or Construction Contracts – CFC	
Other:	
Reductions During Year:	
Principal Payment	
Advance Payments Unapplied	
Other:	
Balance End of Year	\$

**ACCOUNTS PAYABLE (232)**

Materials and Supplies	\$
Power Bills	
Inspection Fees	
Professional Services	
Right-of-Way	
Memberships	
Other: (Itemize items may be grouped by classes)	
<b>TOTAL</b>	<b>\$</b>

**TAXES ACCRUED (236)**

Kind of Tax	Bal. Beg. Of Year	Accruals	Payments	Adjustments		Bal. End of Year
				A/C	Dr. or Cr.	
236.1 Property Taxes						
236.2 U.S. - S.S. – Unemployment						
236.3 U.S. – S.S. – FICA						
236.4 State – S.S. – Unemployment						
236.5 Sales Tax						
236.6 Gross Rev. or Rec.						
236.7 Other						
<b>TOTAL</b>						

INTEREST ACCRUED (237)						
Account	Bal Beg. Of Year	Accruals	Payments	Transfers		Bal. End of Year
				A/C	Dr. or (Cr.)	
237.1: REA Constr. Obligation						\$
237.2: REA Install. Obligation						
237.3: Other						
237.4: CFC						
<b>TOTAL</b>						\$
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (242)</b>						
Sub-Account and Description						Amount
						\$
<b>TOTAL (Minor items may be grouped by classes)</b>						\$
<b>CONSUMER ADVANCES FOR CONSTRUCTION (252)</b>						
Item						Amount
Balance – Beginning of Year						\$
Additions:						
Refunds:						
Transfers: (Account & Amount)						
<b>Balance – End of Year</b>						\$

OTHER MARGINS & EQUITIES (219)		
Line No.	Account	Amount
1	<b>OPERATING MARGINS (219.1)</b>	
2	Balance Beginning of Year	\$
3	Credit Balance transferred From Operating Income	
4	Other Credits:	
5		
6		
7		
8	Debits:	
9	Amount Transferred to Acct. # 201.2	
10	Other Debits:	
11		
12		
13		
14	Balance End of Year – Acct. # 219.1	\$
15	<b>NON-OPERATING MARGINS (219.2)</b>	
16	Balance Beginning of Year	\$
17	Credit Balance transferred From Non-Operating Income	
18	Other Credits:	
19		
20		
21		
22	Debits:	
23	Amount Transferred to Acct. # 201.2	
24	Other Debits:	
25		
26		
27		
28	Balance End of Year – Acct. # 219.2	\$
29	<b>OTHER MARGINS (219.3)</b>	
30	Balance Beginning of Year	\$
31	Capital Credits Received From Another RECC	
32	Other Credits:	
33		
34		
35		
36	Debits:	
37	Amount Transferred to Acct. # 201.2	
38	Other Debits:	
39		
40		
41		
42	Balance End of Year – Acct. # 219.3	\$
43	<b>OTHER MARGINS AND EQUITIES – PRIOR PERIODS (219.4)</b>	
44	Balance Beginning of Year	\$
45	Credits:	
46		
47		
48		
49	Debits:	
50		
51	Balance End of Year – Acct. # 219.4	\$
52	<b>TOTAL BALANCE END OF YEAR – ACCOUNT # 219</b>	\$

**STATEMENT OF INCOME FOR THE YEAR**

Line No.	Particulars	Avg. No. Consumers	Kilowatt Hrs. Sold	Amount
1	<b>OPERATING REVENUES</b>			
2				
3	Residential Sales (440):			
4	Rural			
5	Seasonal			
6	Towns & Villages			
7	Total (440)			
8	Irrigation Sales (441)			
9	Commercial & Industrial Sales (442):			
10	Small			
11	Large			
12	Total (442)			
13	Public Street & Highway Lighting (444)			
14	Sales to Public Buildings & Authorities (445)			
15	Sales for Resale (447)			
16	<b>Total Sales of Electricity</b>			
17				
18	<b>OTHER OPERATING REVENUES</b>			
19	Forfeited Discounts (450)			
20	Miscellaneous Service Revenues (451)			
21	Rent From Electric Property (454)			
22	Other Electric Revenues (456)			
23	Total Other Operating Revenues			
24	Total Electric Operating Revenues			
25				
26	<b>OPERATING EXPENSES</b>			
27	Total Operation & Maintenance Expense (From page 15, line 38)			
28	Depreciation Expense (403)			
29	Amortization Expense (405-407) (page 16, line 5)			
30	Taxes Other Than Income Taxes (408.1) (see schedule, page 16)			
31	Total Operating Expenses			
32	Operating Income			
33				
34	<b>OTHER DEDUCTIONS</b>			
35	Taxes Other Than Income Taxes (408.2) (see schedule, page 16)			
36	Misc. Income Deductions (426)			
37	Interest On Long-Term Debt (427)			
38	CFC Non-Cash Dividend – Cr.			
39	Amortization of Debt Discount & Expense (428)			
40	Other Interest Charges (431)			
41	Total Other Deductions			
42	Net Income From Electric Operations			
43				
44	<b>OTHER INCOME</b>			
45	Revenues From Mdse., Jobbing & Ct. Work (415)			
46	Costs & Expenses of Mdse., Jobbing & Ct. Work (416)			
47	Income From Non-Utility Operations (417)			
48	Nonoperating Rental Income (418)			
49	Interest and Dividend Income (419)			
50	Miscellaneous Nonoperating Income (421)			
51	G & T Coop. Capital Credits (423)			
52				
53	Total Other Income			
54	<b>NET INCOME</b>			

**OPERATION AND MAINTENANCE EXPENSES**

Line No.	Account	Amount
1		
2	Purchased Power (555)	
3		
4	<b>TRANSMISSION EXPENSES</b>	
5		
6	Operation:	
7	Operation Supervision & Engineering (560)	
8	Load Dispatching (561)	
9	Station Expenses (562)	
10	Overhead Line Expenses (563)	
11	Underground Line Expenses (564)	
12	Transmission of Electricity by Others (565)	
13	Misc. Transmission Expenses (566)	
14	Rents (567)	
15	Total Operation	
16		
17	Maintenance:	
18	Maintenance Supervision & Engineering (568)	
19	Maintenance of Structures (569)	
20	Maintenance of Station Equipment (570)	
21	Maintenance of Overhead Lines (571)	
22	Maintenance of Underground Lines (572)	
23	Maintenance of Miscellaneous Transmission Plant (573)	
24	Total Maintenance	
25	Total Transmission Expenses	
26		
27	<b>DISTRIBUTION EXPENSES</b>	
28		
29	Operation:	
30	Operation Supervision & Engineering (580)	
31	Load Dispatching (581)	
32	Station Expenses (582)	
33	Overhead Line Expenses (583)	
34	Underground Line Expenses (584)	
35	Street Lighting & Signal System Expense (585)	
36	Meter Expenses (586)	
37	Consumer Installation Expenses (587)	
38	Miscellaneous Distribution Expenses (588)	
39	Rents (589)	
40	Total Operation	
41		
42	Maintenance:	
43	Maintenance Supervision & Engineering (590)	
44	Maintenance of Structures (591)	
45	Maintenance of Station Equipment (592)	
46	Maintenance of Overhead Lines (593)	
47	Maintenance of Underground Lines (594)	
48	Maintenance of Line Transformers (595)	
49	Maintenance of Street Lighting & Signal System (596)	
50	Maintenance of Meters (597)	
51	Maintenance of Miscellaneous Distribution Plant (598)	
52	Total Maintenance	
53	Total Distribution Expenses	

**OPERATION AND MAINTENANCE EXPENSES (continued)**

Line No.	Account	Amount
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>	
2	<b>Supervision (901)</b>	
3	Meter Reading Expenses (902)	
4	Consumer Records & Collection Expenses (903)	
5	Uncollectible Accounts (904)	
6	Miscellaneous Consumer Accounts Expenses (905)	
7	Total Customer Accounts Expenses	
8	<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>	
9	Supervision (907)	
10	Customer Assistance Expenses (908)	
11	Informational & Instructional Advertising Expenses (909)	
12	Miscellaneous Customer Service and Informational Expenses (910)	
13	Total Customer Service and Informational Expenses	
14	<b>SALES EXPENSES</b>	
15	Supervision (911)	
16	Demonstrating and Selling Expenses (912)	
17	Advertising Expenses (913)	
18	Miscellaneous Sales Expenses (916)	
19	Total Sales Expenses	
20	<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>	
21	Operation:	
22	Administrative and General Salaries (920)	
23	Office Supplies and Expenses (921)	
24	Administrative Expenses Transferred – Cr.(922)	
25	Outside Services Employed (923)	
26	Property Insurance (924)	
27	Injuries and Damages (925)	
28	Employee Pensions and Benefits (926)	
29	Franchise Requirements (927)	
30	Regulatory Commission Expenses (928)	
31	Duplicate Charges – Credit (929)	
32	Miscellaneous General Expenses (930)	
33	Rents (931)	
34	Total Operation	
35	Maintenance:	
36	Maintenance of General Plant (932)	
37	Total Administrative and General Expenses	
38	<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSES (fwd. To page 13, line 27)</b>	

**ANALYSIS OF PAYROLL FOR CURRENT YEAR**

	Operation	Maintenance	Total
Transmission			
Distribution			
Consumer Accounts			
Sales			
Administrative & General			
Total Direct Payroll Distribution			
Allocation of Payroll Charged – Clearing Accounts			
Total Salaries and Wages – Charged to Electric Operations			
Salaries and Wages – Charged to Construction			
Salaries and Wages – Charged to Plant Removal			
Salaries and Wages - Charged to Other Accounts			
<b>TOTAL SALARIES AND WAGES FOR THE YEAR</b>			

### PURCHASED POWER (555)

Line No.	Item	Amount
1	Cost of Energy	\$
2	Demand Charges	
3	Energy Charges	
4	Fuel Charges	
5	Other Charges	
6	<b>TOTAL</b> (to agree with page 14, line 2)	\$
7	Cost Per KWH (in mills)	\$
8	Purchased from _____	
9	KWH Purchased from _____	

### AMORTIZATION EXPENSE (Accounts 405-407)

Line No.	Account	Amount
1	Amortization of other utility plant (405)	
2	Amortization of utility plant acquisition adjustment (406)	
3	Amortization of property losses (407)	
4		
5	<b>TOTAL</b> (to agree with page 13, line 29)	

### TAXES OTHER THAN INCOME TAXES (408)

Show hereunder the various tax items which make up the amount listed under  
Account 408 – Taxes Other Than Income Taxes (Revised 6/23/192)

Line No.	Item	Amount
1	TAXES RELATING TO OPERATING INCOME AND DEDUCTIONS (408.1)	
2	Property	\$
3	Public Service Commission Assessment	
4	U.S. Unemployment	
5	Kentucky Unemployment	
6	U.S. Social Security	
7	Other (list)	
8		
9		
10	TOTAL (to agree with page 13, line 30)	
11		
12	TAXES RELATING TO NON-OPERATING INCOME AND DEDUCTIONS (408.2)	
13		
14		
15	<b>TOTAL</b> (to agree with page 13, line 35)	



## ELECTRIC ENERGY ACCOUNT

Line No.	Item	Kilowatt Hours
1	Energy Purchased for Resale (555)	
2	Energy Purchased for Use by Company	
3	Interchanges (Net)	
4	Other: (explain)	
5		
6		
7	<b>TOTAL</b>	
8	Sales to Ultimate Consumers	
9	Sales For Resale	
10	Energy Furnished Without Charge	
11	Energy Used by Company	
12	Line Losses and Unaccounted For	
13		
14	<b>TOTAL</b>	

## MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatt hours( for the combined sources of electric energy of the cooperative.
2. state type of monthly peak reading (instantaneous, 15, 30, 60 minutes integrated).
3. Monthly output should be the sum of the cooperatives net purchases. Total for the year should agree with line 7 above.

Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (see # 3) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
1	January						
2	February						
3	March						
4	April						
5	May						
6	June						
7	July						
8	August						
9	September						
10	October						
11	November						
12	December						
Total							

## NUMBER OF CONSUMERS AT END OF YEAR (DECEMBER)

1	Residential Consumers (440)	
2	Irrigation Consumers (441)	
3	Commercial and Industrial Consumers (442)	
4	Public Street & Highway Lighting Consumers (444)	
5	Public Buildings & Other Public Authorities (445)	
6	Sales for Resale (447)	
7		
8	<b>TOTAL</b> (to agree with page 13, line 29)	

### PERSONNEL DATA

#### Directors or Members of Governing Board

Title	Name and Principal Occupation	Term Expires

#### PRINCIPAL EMPLOYEES

Title	Name
Manager	
Office Manager	
Accountant	

#### TOTAL EMPLOYEES

Number of employees (excluding directors), payroll ending \_\_\_\_\_

1. Total regular full-time employees \_\_\_\_\_
2. Total part time and temporary employees \_\_\_\_\_

Employee data should be reported for period ending December 31.

If data includes any special construction forces, include such employees as part time and temporary employees and indicate the number of such special construction employees.

## GENERAL INFORMATION

1. Number of minimum bills for month of December \_\_\_\_\_
2. Number of miles of pole line in service in December \_\_\_\_\_
3. Number of miles of wire energized as of December \_\_\_\_\_
4. (a) By whom were the books of account audited? \_\_\_\_\_  
 (b) What was the date of the last audit? \_\_\_\_\_  
 (c) If unaudited in the past twelve months, when and by whom is the next audit anticipated? \_\_\_\_\_
5. State policy for charging overheads to construction and describe methods used to determine amounts so charged. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
6. Please explain any unusual increases or decreases in operating revenues of expenses over preceding year's operations. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
7. List Counties in which you furnish electric service. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
8. (a) Date of Last physical inventory of materials and supplies \_\_\_\_\_  
 (b) Amount of adjustment: \$\_\_\_\_\_ over, or \$\_\_\_\_\_ short. \_\_\_\_\_  
 (c) Method for pricing materials and supplies is: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 (d) If Adjustment exceeds 1% of average material & supply account for the year, please explain reason for such excess. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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## VERIFICATION

The foregoing report must be verified by the oath of the President or Chief Officer of the Company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

### OATH

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ ) ss

\_\_\_\_\_ makes oath and says that  
(Insert here the name of affiant)

he/she is \_\_\_\_\_  
(insert here the official title of the affiant)

of \_\_\_\_\_  
(insert here the exact legal title or name of the respondent)

that he/she has examined the foregoing report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including

\_\_\_\_\_, 20\_\_\_\_\_, to and including \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
(Signature of affiant)

Subscribed and sworn before me, a \_\_\_\_\_

In and for the State and County above named, this \_\_\_\_\_ day of \_\_\_\_\_, 20, \_\_\_\_\_

My Commission expires \_\_\_\_\_, 20\_\_\_\_\_

(Apply Seal Here)

\_\_\_\_\_  
(Signature of officer authorized to administer oath)

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